Procedure for assessment of damages.

said highway commission can not agree as to the value of the damages done to the owner by reason of the taking of said gravel, soil, stone, or other material, then the board of commissioners of Person County upon application of said highway commission, shall direct the sheriff of Person County to summon freeholders who shall assess the damages in the same way that benefits and damages are assessed by freeholders when now roads are caused to be opened across the lands of the owners as set out in the road law for Person County.

Semi-annual settlements.

SEC. 27. That the said highway commission shall on the first Mondays in June and December of every year, settle with the county commissioners, acting for the people of Person County, all the matters and things they have had charge of, and shall disclose in detail by an itemized statement all money received and disbursed and all money on hand, and a full account of all work done by them up to the time of each settlement and such settlement when made shall be reduced to writing and published by the county commissioners at the court-house door and in one edition of a newspaper published in Person County.

Itemized statement.

> Sec. 28. Railways and other corporations shall erect and maintain in a substantial manner all bridges which may be necessary in crossing their tracks, and they shall not obstruct the drainage of any portion of the road or empty into the road the water from their ditches. Any railway company or other corporation violating the provisions of this section shall be guilty of a misdemeanor and upon conviction shall be fined in the discretion of the court.

Publication.

SEC. 29. The highway commission in determining upon the road to be permanently improved under the provisions of this act shall take into consideration the needs of the entire county and every part thereof, and shall open and permanently improve those roads which in their opinion will be a benefit to the greatest possible number of people of the county treating every section of the county with equal iustice.

Duties of railway companies.

> SEC. 30. This act shall be in force from and after its ratification. Ratified this the 1st day of March, 1911.

Misdemeanor.

Punishment.

roads.

Determination of permanent

CHAPTER 438.

AN ACT TO AMEND CHAPTER SIX HUNDRED AND THIR-TEEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND NINE, RELATIVE TO THE COLLECTING OF TAXES IN RUTHERFORD COUNTY.

The General Assembly of North Carolina do enact:

Commission of

SECTION 1. That chapter six hundred and thirteen, Public Laws of one thousand nine hundred and nine be and the same is hereby